

This section of the *California School Accounting Manual* presents the codes and descriptions of the accounts comprising each of the seven fields in SACS. The fields are presented as follows:

- Fund/Account Group
- Resource (Project/Reporting)
- Project Year
- Goal
- Function (Activity)
- Object
- School

In the following pages each field will be examined. First, the field and its use are described. Second, examples are offered that demonstrate the application of the field in typical revenue, expenditure, and balance sheet transactions. Third, a list is provided of the required and optional account codes and account titles for the field. Fourth, the flexibility of the field for LEA use is discussed. Finally, a detailed list of the accounts is presented to fully describe the proper use of the field.

Optional codes are shown in *italics*; their use is *not required for state reporting purposes*. However, LEAs that choose to account for transactions at the optional, lower level of detail are required to use the optional codes in this section when they apply to affected transactions. In other words LEAs cannot use their own codes or definitions to identify accounts that are already defined by required or optional codes in this section. Further, neither the codes nor the definitions of any codes that appear in this section (required or optional) may be altered by LEAs for their own use. LEAs may, however, create and use their own unique codes and definitions to reflect accounting detail not addressed by this section. If an LEA elects to use locally defined optional codes, account balances in such accounts must be “rolled up” by the LEA to the coding level specified by the California Department of Education (CDE) for the purpose of transmitting accounting data for state financial reporting.

For example, an LEA may code its transactions to the minimum level required by this section (see Section 105–Function for further detail), as follows:

8100	Plant Maintenance and Operations (required minimum level of detail)
8500	Facilities Acquisition and Construction (required minimum level of detail)
8700	Facilities Rents and Leases (required minimum level of detail)

Or an LEA may code its transactions to a more detailed level by using the optional codes in this section, more detailed codes developed by the LEA (which do not conflict with either the required or optional codes in this section), or a combination of both, as shown in the following example:

8100	Plant Maintenance and Operations (required minimum level of detail)
<i>8110</i>	<i>Maintenance (optional code in this section)</i>
<i>8120</i>	<i>Repairs, Vandalism (optional locally defined code)</i>
<i>8200</i>	<i>Operations (optional code in this section)</i>
8700	Facilities Rents and Leases (required minimum level of detail)

100—Account Code Descriptions

In this example the LEA used the more detailed optional codes defined in Part II as well as a locally defined code in addition to the required codes. At year-end for transmission of data to CDE, the transactions in optional codes 8110 and 8200 must be reported separately to CDE. However, any locally defined codes must “roll up” (or combine) to the minimum level designated by CDE. Function 8120 would “roll up” into Function 8110. This method of reporting will permit CDE to “roll up” the accounts to a level that provides for statewide comparisons with districts not using the optional codes.

Caution: CDE is not encouraging the use of locally defined codes, but the system does allow local flexibility. It must be understood, however, that if LEAs elect to add their own detailed codes, they should be aware that in the future some of the codes they use may be preempted by CDE for other uses.